

## REMARKS

Claims 1, 3-6, 9, 10, 13-19, 22, 23, and 26-34 are pending in the application. By way of this reply, Applicants propose to amend claims 1, 3-6, 13-14 and 22-23, cancel claims 10 and 16-19, and add claim 35. Entry of these amendments is respectfully requested.

Claims 1, 6, 9, 10, 13, 17, 22 and 26-34 stand rejected under 35 U.S.C. § 102(e) as anticipated by Blightman (U.S. Patent 7,185,266).

Claim 1, as amended, recites the steps of segmenting data received for transmission from a TCP stack, determining a transmit sequence number and a transmit acknowledgement number for each of the data segments, updating a sequence number and an acknowledgement number stored in a delegated connection table of an offload unit, and outputting a frame including the transmit sequence number, the transmit acknowledgement number and the data segment for transmission over the selected connection. Blightman fails to teach or disclose these features. Therefore, claim 1 and its dependent claims, claims 3-6, 9, 26-34, are patentable over Blightman.

Claims 14-16, 18, 19 and 23 stand rejected under 35 U.S.C. § 103(a) as unpatentable over Blightman in view of Melpignano (U.S. Patent 7,058,083).

Claim 14, as amended, recites the steps of processing an inbound frame and incrementing a count of unacknowledged frames stored in a delegated connection table of an offload unit, such that if the count of unacknowledged frames stored in the delegated connection table is greater than a predefined limit, transmitting a receive data acknowledgement. Blightman and Melpignano fail to teach or suggest these features. Therefore, claim 14 and its dependent claims, claims 14-15, are patentable over Blightman and Melpignano.

Claim 22, as amended, recites an apparatus for processing inbound and outbound frames that includes a storage unit configured with a first table for storing delegated connection identification information, a second table for storing delegated

connection state information, and a third table for storing memory location information, wherein each of the first, second and third tables is decoupled from one another so as to permit concurrent access of the first, second and third tables. Blightman and Melpignano fail to teach or suggest these features. Therefore, claim 22 and its dependent claim, claim 23, are patentable over Blightman and Melpignano.

New claim 35 recite the steps of receiving an inbound TCP frame from a destination connection and comparing a sequence number in the TCP frame with a sequence number stored in a delegated connection table of an offload unit, such that one of three additional steps is carried out depending on whether the sequence number in the TCP frame is less than the sequence number stored in a delegated connection, greater than the sequence number stored in a delegated connection, or equal to the sequence number stored in a delegated connection. None of the cited references teach or suggest these features. Therefore, claim 35 is patentable over the cited references.

In view of the foregoing, withdrawal of the rejections and a notice of allowance are respectfully requested.

Respectfully submitted,



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Frederick D. Kim  
Registration No. 38,513  
PATTERSON & SHERIDAN, L.L.P.  
3040 Post Oak Blvd. Suite 1500  
Houston, TX 77056  
Telephone: (713) 623-4844  
Facsimile: (713) 623-4846  
Attorney for Applicant(s)